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                                                                   SENATE FILE 2408
                                            AN ACT
   4 RELATING TO ELDERLY INCOME TAX RELIEF BY PROVIDING FOR AN
          ELDERLY TAXPAYER INCOME TAX EXCLUSION AND THE PHASING OUT OF
          THE INCOME TAX ON SOCIAL SECURITY BENEFITS AND INCLUDING
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          EFFECTIVE AND APPLICABILITY DATE PROVISIONS.
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    9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
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          Section 1. Section 422.5, Code 2005, is amended by adding
  12 the following new subsection:
          NEW SUBSECTION. 2A. However, the tax shall not be imposed
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1 14 on a resident or nonresident who is at least sixty=five years
1 15 old on December 31 of the tax year and whose net income, as 1 16 defined in section 422.7, is twenty=four thousand dollars or
1 17 less in the case of married persons filing jointly or filing 1 18 separately on a combined return, unmarried heads of household,
  19 and surviving spouses or eighteen thousand dollars or less in
1 20 the case of all other persons; but in the event that the
1 21 payment of tax under this division would reduce the net income
  22 to less than twenty=four thousand dollars or eighteen thousand 23 dollars as applicable, then the tax shall be reduced to that
1 24 amount which would result in allowing the taxpayer to retain a
  25 net income of twenty=four thousand dollars or eighteen
1 26 thousand dollars as applicable. The preceding sentence does 1 27 not apply to estates or trusts. For the purpose of this
1 28 subsection, the entire net income, including any part of the 1 29 net income not allocated to Iowa, shall be taken into account. 1 30 For purposes of this subsection, net income includes all
1 31 amounts of pensions or other retirement income received from
  32 any source which is not taxable under this division as a 33 result of the government pension exclusions in section 422.7,
  34 or any other state law. If the combined net income of a
  35 husband and wife exceeds twenty=four thousand dollars, neither 1 of them shall receive the benefit of this subsection, and it
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   2 is immaterial whether they file a joint return or separate
    3 returns. However, if a husband and wife file separate returns
   4 and have a combined net income of twenty=four thousand dollars 5 or less, neither spouse shall receive the benefit of this
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    6 paragraph, if one spouse has a net operating loss and elects
   7 to carry back or carry forward the loss as provided in section 8 422.9, subsection 3. A person who is claimed as a dependent
    9 by another person as defined in section 422.12 shall not
  10 receive the benefit of this subsection if the person claiming
  11 the dependent has net income exceeding twenty=four thousand
2 12 dollars or eighteen thousand dollars as applicable or the
2 13 person claiming the dependent and the person's spouse have
  14 combined net income exceeding twenty=four thousand dollars or
2\ 15 eighteen thousand dollars as applicable.
2 16 In addition, if the married persons', filing jointly or 2 17 filing separately on a combined return, unmarried head of 2 18 household's, or surviving spouse's net income exceeds 2 19 twenty=four thousand dollars, the regular tax imposed under
  20 this division shall be the lesser of the maximum state
2 21 individual income tax rate times the portion of the net income 2 22 in excess of twenty=four thousand dollars or the regular tax
  23 liability computed without regard to this sentence. Taxpayers
  24 electing to file separately shall compute the alternate tax 25 described in this paragraph using the total net income of the
  26 husband and wife. The alternate tax described in this
  27 paragraph does not apply if one spouse elects to carry back or
  28 carry forward the loss as provided in section 422.9,
2 29 subsection 3.
          This subsection applies even though one spouse has not
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  31 attained the age of sixty=five, if the other spouse is at 32 least sixty=five at the end of the tax year.
          This subsection is repealed January 1, 2009.
          Sec. 2. Section 422.5, Code 2005, is amended by adding the
  35 following new subsection:
         NEW SUBSECTION. 2B. However, the tax shall not be imposed
    2 on a resident or nonresident who is at least sixty=five years
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3 old on December 31 of the tax year and whose net income, as

4 defined in section 422.7, is thirty=two thousand dollars or 5 less in the case of married persons filing jointly or filing 6 separately on a combined return, unmarried heads of household, 7 and surviving spouses or twenty=four thousand dollars or less 8 in the case of all other persons; but in the event that the 9 payment of tax under this division would reduce the net income 10 to less than thirty=two thousand dollars or twenty=four 11 thousand dollars as applicable, then the tax shall be reduced 3 12 to that amount which would result in allowing the taxpayer to 3 13 retain a net income of thirty=two thousand dollars or 14 twenty=four thousand dollars as applicable. The preceding 3 15 sentence does not apply to estates or trusts. For the purpose 3 16 of this subsection, the entire net income, including any part 17 of the net income not allocated to Iowa, shall be taken into 3 18 account. For purposes of this subsection, net income includes 3 19 all amounts of pensions or other retirement income received 20 from any source which is not taxable under this division as a 21 result of the government pension exclusions in section 422.7, 3 22 or any other state law. If the combined net income of a 23 husband and wife exceeds thirty=two thousand dollars, neither 3 24 of them shall receive the benefit of this subsection, and it 3 25 is immaterial whether they file a joint return or separate 3 26 returns. However, if a husband and wife file separate returns 27 and have a combined net income of thirty=two thousand dollars 28 or less, neither spouse shall receive the benefit of this 3 29 paragraph, if one spouse has a net operating loss and elects 30 to carry back or carry forward the loss as provided in section 422.9, subsection 3. A person who is claimed as a dependent 3 32 by another person as defined in section 422.12 shall not 33 receive the benefit of this subsection if the person claiming 34 the dependent has net income exceeding thirty=two thousand 35 dollars or twenty=four thousand dollars as applicable or the 1 person claiming the dependent and the person's spouse have 4 combined net income exceeding thirty=two thousand dollars or 4 twenty=four thousand dollars as applicable. In addition, if the married persons', filing jointly or filing separately on a combined return, unmarried head of household's, or surviving spouse's net income exceeds 4 4 thirty=two thousand dollars, the regular tax imposed under 4 8 this division shall be the lesser of the maximum state individual income tax rate times the portion of the net income in excess of thirty=two thousand dollars or the regular tax 4 10 4 11 liability computed without regard to this sentence. Taxpayers 4 12 electing to file separately shall compute the alternate tax 4 13 described in this paragraph using the total net income of the 4 14 husband and wife. The alternate tax described in this 4 15 paragraph does not apply if one spouse elects to carry back or 16 carry forward the loss as provided in section 422.9, 4 17 subsection 3.

This subsection applies even though one spouse has not 4 19 attained the age of sixty=five, if the other spouse is at 4 20 least sixty=five at the end of the tax year.

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Sec. 3. Section 422.5, subsection 7, Code 2005, is amended 4 22 to read as follows:

In addition to the other taxes imposed by this section, 4 24 a tax is imposed on the amount of a lump sum distribution for 4 25 which the taxpayer has elected under section 402(e) of the 26 Internal Revenue Code to be separately taxed for federal 27 income tax purposes for the tax year. The rate of tax is 4 28 equal to twenty=five percent of the separate federal tax 29 imposed on the amount of the lump sum distribution. A 30 nonresident is liable for this tax only on that portion of the 4 31 lump sum distribution allocable to Iowa. The total amount of 32 the lump sum distribution subject to separate federal tax 33 shall be included in net income for purposes of determining 34 eligibility under the thirteen thousand five hundred dollar or less or nine thousand dollar or less exclusion, as applicable

subsections 2 and 2A or 2B, as applicable.

Sec. 4. Section 422.7, subsection 13, Code Supplement 2005, is amended to read as follows:

13. a. Subtract, to the extent included, the amount of additional social security benefits taxable under the Internal 6 Revenue Code for tax years beginning on or after January 1, 1994, but before January 1, 2014. The amount of social security benefits taxable as provided in section 86 of the Internal Revenue Code, as amended up to and including January 10 1, 1993, continues to apply for state income tax purposes for 11 tax years beginning on or after January 1, 1994, but before

January 1, 2014.
b. (1) For tax years beginning in the 2007 calendar year.

subtract, to the extent included, thirty=two percent of

5 16 subtraction in paragraph 1st. 5 17 (2) For tax vears beginning in the 2008 calendar year. 5 18 subtract to the extent included, thirtystwo percent of 5 18 subtract to the extent included. Thirtystwo percent of 5 19 taxable social security benefits remaining after the 5 20 subtract. To the extent included, fortysthree percent of 5 21 staxable social security benefits remaining after the 5 24 subtract, to the extent included, fortysthree percent of 5 21 staxable social security benefits remaining after the 5 24 subtract to the extent included, fifty-five percent of 5 25 (4) For tax years beginning in the 2010 calendar year. 5 26 subtract to the extent included, fifty-five percent of 5 27 taxable social security benefits remaining after the 5 28 subtract to the extent included, sixty-seven percent of 5 29 (5) For tax years beginning in the 2011 calendar year. 5 29 (5) For tax years beginning in the 2012 calendar year. 5 20 subtract to the extent included, sixty-seven percent of 5 21 subtract to the extent included, seventy-seven percent of 5 23 subtract to the extent included, seventy-seven percent of 5 24 subtract to the extent included, seventy-seven percent of 5 25 taxable social security benefits remaining after the 6 1 subtract to the extent included, eighty-nine percent of 6 1 subtract to the extent included, eighty-nine percent of 6 2 taxable social security benefits remaining after the 6 1 subtract to the extent included, eighty-nine percent of 6 2 taxable social security benefits remaining after the 6 3 subtract to the extent included, eighty-nine percent of 6 4 taxable social security benefits remaining after the 6 5 subtract to the extent included, eighty-nine percent of 6 6 1 subtract to the extent included, eighty-nine percent of 6 1 subtract to the extent included, eighty-nine percent of 6 2 taxable social security benefits received 6 3 separate filing on a combined return for state income tax 6 purposes, shall allocate between the spouses the amount of 6 10 benefits subtract to the extent inclu
5 18 subtract to the extent included. thirty=two percent of 5 19 taxable social security benefits remaining after the 5 20 subtraction in paragraph "a". 5 21 (3) For tax years beginning in the 2009 calendar year. 5 21 subtract to the extent included, forty=three percent of 5 23 taxable social security benefits remaining after the 5 24 subtract. to the extent included, forty=three percent of 5 25 (4) For tax years beginning in the 2010 calendar year. 5 26 subtract. to the extent included, fiftv=five percent of 5 27 taxable social security benefits remaining after the 5 28 subtract. to the extent included, fiftv=five percent of 5 28 subtract. to the extent included, sixty=seven percent of 5 21 taxable social security benefits remaining after the 5 23 subtract to the extent included, sixty=seven percent of 5 31 taxable social security benefits remaining after the 5 32 subtract to the extent included, sixty=seven percent of 5 31 taxable social security benefits remaining after the 5 32 subtract to the extent included, seventy=seven percent of 5 35 tax years beginning in the 2012 calendar year. 5 36 calendar year to the extent included seventy=seven percent of 6 a threation in paragraph "a". 6 calendar year to the extent included seventy=seven percent of 6 a taxable social security benefits remaining after the 6 subtract to the extent included eighty=nine percent of 6 a taxable social security benefits remaining after the 6 subtract to the extent included return for who elect 7 return and who elect to file separate returns or who elect 8 separate filing on a combined return for state income tax 9 purposes, shall allocate between the spouses the amount of 6 10 benefits subtracted under paragraphs "a" and "b" from net 6 11 income in the ratio of the social security benefits received 8 purposes, shall allocate between the spouses the amount of 8 pouses. 6 14 d. For tax years beginning on or after January 1, 2007, and applies to 6 21 subsection 25, takes effect January 1, 2007, and applies to 6 22 subsection 25, takes e
5 19 taxable social security benefits remaining after the 5 20 subtraction in paragraph 'a'. 2 1 (3) For tax years beginning in the 2009 calendar year, 5 21 (3) For tax years beginning in the 2010 calendar year, 5 21 taxable social security benefits remaining after the 5 21 taxable social security benefits remaining after the 5 22 taxable social security benefits remaining after the 5 24 taxable social security benefits remaining after the 5 25 the social security benefits remaining after the 5 26 subtraction in paragraph 'a'. 5 27 taxable social security benefits remaining after the 5 28 subtraction in paragraph 'a'. 5 29 (5) For tax years beginning in the 2011 calendar year, 5 20 (5) For tax years beginning in the 2011 calendar year, 5 30 subtract to the extent included, sixty-seven percent of 5 31 taxable social security benefits remaining after the 5 32 subtraction in paragraph 'a'. 5 33 (6) For tax years beginning in the 2012 calendar year, 5 34 subtraction in paragraph 'a'. 6 3 subtract to the extent included, seventy-seven percent of 6 1 subtract to the extent included, seventy-seven percent of 6 1 subtract to the extent included, seventy-seven percent of 6 1 subtract to the extent included, seventy-seven percent of 6 1 subtract to the extent included, seventy-seven percent of 6 1 subtract to the state included, seventy-seven percent of 6 1 subtract to the state included, seventy-seven percent of 6 2 (7) For tax years beginning in the 2013 calendar year, 6 3 subtract to the state included, seventy-seven percent of 6 3 subtract to the state included, seventy-seven percent of 6 1 benefits subtract to subtract to file separate returns or who elect 7 seventy benefits tax beginning on or after January 1, 2007 7 seventy benefits seventy sevent
5 19 taxable social security benefits remaining after the 5 20 subtraction in paragraph "a". 5 21 (3) For tax years beginning in the 2009 calendar year. 5 22 subtract, to the extent included, forty-three percent of 5 23 taxable social security benefits remaining after the 5 24 subtraction in paragraph "a". 5 25 (4) For tax years beginning in the 2010 calendar year. 5 26 subtract, to the extent included, fifty-five percent of 5 21 taxable social security benefits remaining after the 5 22 subtract, to the extent included, fifty-five percent of 5 23 subtract in the extent included, sixty-seven percent of 5 24 subtract, to the extent included, sixty-seven percent of 5 25 subtract, to the extent included, sixty-seven percent of 5 26 subtract, to the extent included, sixty-seven percent of 5 27 subtract to the extent included, seventy-seven percent of 5 28 subtraction in paragraph "a". 5 29 subtraction in paragraph "a". 5 30 subtract, to the extent included, seventy-seven percent of 5 30 taxable social security benefits remaining after the 6 1 subtract to the extent included, seventy-seven percent of 6 2 taxable social security benefits remaining after the 6 1 subtract to the extent included, eighty-mine percent of 6 4 taxable social security benefits remaining after the 6 5 subtract to the extent included, eighty-mine percent of 6 4 taxable social security benefits remaining after the 6 6 c. Married taxpayers, who file a joint federal income tax 6 7 return and who elect to file separate returns or who elect 6 8 separate filing on a combined return for state income tax 6 9 purposes, shall allocate between the spouses the amount of 6 10 income in the ratio of the social security benefits received 6 12 by each spouse to the total of these benefits received by both 6 13 spouses. 6 14 d. For tax years beginning on or after January 1, 2014. 6 15 subtract, to the extent included, the amount of social 6 16 security benefits taxable under section 86 of the Internal 6 17 Revenue Code. 6 18 Sec. 5. EFFECTIVE AND APPLICABILITY
5 20 subtraction in paragraph "a". 5 21 subtract. to the extent included. forty=three percent of 5 21 stable social security benefits remaining after the 5 24 subtract. to the extent included. forty=three percent of 5 23 taxable social security benefits remaining after the 5 24 subtraction in paragraph "a". 5 25 1(4) For tax years beginning in the 2010 calendar year. 5 26 subtract. to the extent included. fifty=five percent of 5 27 taxable social security benefits remaining after the 5 28 subtract to the extent included. sisty=seven percent of 5 29 (5) For tax years beginning in the 2011 calendar year. 5 30 subtract to the extent included. sisty=seven percent of 5 31 taxable social security benefits remaining after the 5 32 subtract to the extent included. seventy-seven percent of 5 35 taxable social security benefits remaining after the 6 1 subtract to the extent included. seventy-seven percent of 6 1 subtract to the extent included. seventy-seven percent of 6 1 subtract to the extent included. seventy-seven percent of 6 1 subtract to the extent included. seventy-seven percent of 6 1 subtract to the extent included. seventy-seven percent of 6 2 (7) For tax years beginning in the 2013 calendar year. 6 3 subtract to the extent included. 6 5 subtract in in paragraph "a". 7 seventy in paragraph "a". 8 consideration in paragraph "a". 9 upropose, shall allocate between the spouses the amount of 10 benefits subtracted under paragraphs "a" and "b" from net 11 income in the ratio of the social security benefits received by both 13 spouses. 14 d. For tax years beginning on or after January 1, 2014. 15 subtract, to the extent included. the amount of social 16 security benefits taxable under section 86 of the Internal 17 Revenue Code. 18 FERCTIVE AMD APPLICABILITY DATE BROVISIONS. 19 Section 7, takes effect January 1, 2007, but before 20 January 1, 2009. 21 tax years beginning on or after that date. 22 Gardinary 1, the section of this Act emacting section 422.5, 23 subsection 12, takes effect January 1, 2007, for tax year
5 21 (31 For tax years beginning in the 2009 calendar year. 5 22 subtract, to the extent included, forty-three percent of 5 23 taxable social security benefits remaining after the 5 24 subtraction in paragraph "a". 5 25 (41) For tax years beginning in the 2010 calendar year. 5 26 subtract, to the extent included, fifty-five percent of 5 27 taxable social security benefits remaining after the 5 28 subtraction in paragraph "a". 5 29 (51) For tax years beginning in the 2011 calendar year. 5 30 (51) For tax years beginning in the 2012 calendar year. 5 31 staxable social security benefits remaining after the 5 32 subtraction in paragraph "a". 5 33 (61 For tax years beginning in the 2012 calendar year. 5 34 subtract. to the extent included. seventy-seven percent of 5 35 taxable social security benefits remaining after the 6 1 subtraction in paragraph "a". 6 2 (71) For tax years beginning in the 2013 calendar year. 6 3 subtract, to the extent included, seventy-seven percent of 6 4 taxable social security benefits remaining after the 6 5 subtraction in paragraph "a". 6 6 c. Married taxpayers, who file a joint federal income tax 6 7 return and who elect to file separate returns or who elect 6 8 separate filing on a combined return for state income tax 6 9 purposes, shall allocate between the spouses the amount of 6 10 benefits subtracted under paragraphs "a' and "b' from net 6 11 showed in the ratio of the social security benefits received by both 6 13 spouses pouse to the total of these benefits received by both 6 13 spouses, spouse to the total of these benefits received by both 6 13 spouses, spouse to the total of these benefits received by both 6 13 spouses, spouse to the total of these benefits received by both 6 13 spouses, spouse to the total of the separate filing provided the security benefits received by both 6 13 spouses, spouse to the total of the separate file security benefits received by both 6 13 spouses, spouse to the total of the separate for the security security security security security security se
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5 24 subtraction in paragraph "a". 5 25 (4) For tax years beginning in the 2010 calendar year. 5 26 subtract to the extent included. fifty-five percent of 5 27 taxable social security benefits remaining after the 5 28 subtraction in paragraph "a". 5 29 (5) For tax years beginning in the 2011 calendar year. 5 30 subtract, to the extent included, sixty-seven percent of 5 31 taxable social security benefits remaining after the 5 32 subtract to the extent included, sixty-seven percent of 5 31 taxable social security benefits remaining after the 5 32 subtract, to the extent included, seventy-seven percent of 5 35 taxable social security benefits remaining after the 6 1 subtract, to the extent included, seventy-seven percent of 6 3 starable social security benefits remaining after the 6 1 subtract to the extent included, eighty-since percent of 6 4 taxable social security benefits remaining after the 6 2 (7) For tax years beginning in the 2013 calendar year. 6 3 subtract in in paragraph "a". 6 4 taxable social security benefits remaining after the 6 5 subtract in in paragraph "a". 6 6 6 farming the sevent included, eighty-since percent of 6 7 return Married taxapyers of file separate returns or who elect 6 8 separate filing on a combined return for state income tax 6 9 purposes, shall allocate between the spouses the amount of 6 10 benefits subtracted under paragraphs "a" and "b" from net 6 11 income in the ratio of the social security benefits received by both 6 13 spouses. 6 14 d. For tax years beginning on or after January 1, 2014. 6 15 subtract, to the extent included, the amount of social 6 16 security benefits taxable under section 86 of the Internal 6 17 Revenue Code. 7 18 19 1 The section of this Act enacting section 422.5, 8 20 subsection 2A, takes effect January 1, 2007, and applies to 8 21 tax years beginning on or after January 1, 2007, for tax years 8 beginning on or after that date. 9 1 The section of this Act amending section 422.5, 9 2 Subsection 13, takes effect January 1, 2007, for tax years 9 2 Sep
5 25 (4) For tax years beginning in the 2010 calendar year. 5 26 subtract, to the extent included, fifty=five percent of 5 27 taxable social security benefits remaining after the 5 28 subtraction in paragraph "a". 5 30 subtract, to the extent included, sixty=seven percent of 5 31 taxable social security benefits remaining after the 5 32 subtract. to the extent included, sixty=seven percent of 5 31 taxable social security benefits remaining after the 5 32 subtraction in paragraph "a". 5 33 (6) For tax years beginning in the 2012 calendar year. 5 34 subtract, to the extent included, seventy=seven percent of 5 35 taxable social security benefits remaining after the 6 1 subtraction in paragraph "a". 6 2 (7) For tax years beginning in the 2013 calendar year. 6 3 subtract, to the extent included, eighty=sine percent of 6 4 taxable social security benefits remaining after the 6 5 subtraction in paragraph "a". 6 6 C. Married taxapyers, who file a joint federal income tax 6 7 return and who elect to file separate returns or who elect 8 separate filing on a combined return for state income tax 6 9 purposes, shall allocate between the spouses the amount of 6 10 benefits subtracted under paragraphs "a" and "b" from net 6 11 income in the ratio of the social security benefits received 6 12 by each spouse to the total of these benefits received by both 6 13 spouses. 6 4 d. For tax years beginning on or after January 1, 2014, 6 16 security benefits taxable under section 86 of the Internal 6 17 Revenue Code. 7 7 Revenue Code. 8 1 The section of this Act enacting section 422.5, 6 24 subsection 28, takes effect January 1, 2007, for tax years 6 25 beginning on or after that date. 7 8 Interpret that fact. 8 1 Description of the section of this Act enacting section 422.5, 8 CHRISTOPHER C. RANTS 8 Speaker of the House 8 7 7 8 I hereby certify that this bill originated in the Senate and 9 is known as Senate File 2408, Eighty=first General Assembly. 10 11 11 12
5 26 subtract. to the extent included. fifty-five percent of 5 27 taxable social security benefits remaining after the 5 28 subtraction in paragraph "a". 5 29 (5) For tax years beginning in the 2011 calendar year. 5 30 subtract to the extent included. sixty-seven percent of 5 31 taxable social security benefits remaining after the 5 32 subtraction in paragraph "a". 5 33 (6) For tax years beginning in the 2012 calendar year. 5 34 subtract to the extent included. seventy-seven percent of 5 35 taxable social security benefits remaining after the 6 1 subtract to the extent included. seventy-seven percent of 6 3 taxable social security benefits remaining after the 6 1 subtract to the extent included. seventy-seven percent of 6 4 taxable social security benefits remaining after the 6 1 subtract to the extent included. sighty-shime percent of 6 4 taxable social security benefits remaining after the 6 5 subtract to the extent included. seventy-seven percent of 6 5 subtract to the extent included. seventy se
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5 28 subtraction in paragraph "a". 5 29 (5) For tax years beginning in the 2011 calendar year. 5 30 subtract to the extent included. sixty-seven percent of 5 31 taxable social security benefits remaining after the 5 32 subtraction in paragraph "a". 5 33 (6) For tax years beginning in the 2012 calendar year. 5 34 subtract to the extent included. seventy-seven percent of 5 35 taxable social security benefits remaining after the 6 1 subtract to the extent included. seventy-seven percent of 6 3 taxable social security benefits remaining after the 6 1 subtraction in paragraph "a". 6 2 (7) For tax years beginning in the 2013 calendar year. 6 3 subtract to the extent included. eighty-nine percent of 6 4 taxable social security benefits remaining after the 6 5 subtraction in paragraph "a". 6 6 C. Married taxpayers, who file a joint federal income tax 6 7 return and who elect to file separate returns or who elect 7 return and who elect to file separate returns or who elect 8 separate filing on a combined return for state income tax 9 purposes, shall allocate between the spouses the amount of 6 10 benefits subtracted under paragraphs "a" and "b" from net 6 11 income in the ratio of the social security benefits received 6 12 by each spouse to the total of these benefits received by both 13 spouses. 6 14 C. For tax years beginning on or after January 1, 2014. 16 security benefits taxable under section 86 of the Internal 17 Revenue Code. 18 Sec. 5. EFFECTIVE AND APPLICABILITY DATE PROVISIONS. 19 1. The section of this Act enacting section 422.5, 20 subsection 2A, takes effect January 1, 2007, and applies to 21 tax years beginning on or after January 1, 2007, but before 22 January 1, 2009. 23 2. The section of this Act enacting section 422.5, 24 subsection 17, takes effect January 1, 2007, for tax years 25 beginning on or after that date. 26 3. The section of this Act amending section 422.5, 27 subsection 17, takes effect January 1, 2007, for tax years 28 beginning on or after that date. 29 CHRISTOPHER C. RANTS 20 Speaker of
5 28 subtraction in paragraph "a".
5 29 (5) For tax years beginning in the 2011 calendar year. 5 30 subtract, to the extent included, sixty-seven percent of. 5 31 taxable social security benefits remaining after the 5 32 subtraction in paragraph "a". 5 33 (6) For tax years beginning in the 2012 calendar year. 5 34 subtract, to the extent included, seventy-seven percent of. 5 taxable social security benefits remaining after the 6 1 subtraction in paragraph "a". 6 2 (7) For tax years beginning in the 2013 calendar year. 6 3 subtract, to the extent included, eighty-nine percent of. 6 4 taxable social security benefits remaining after the 6 5 subtraction in paragraph "a". 6 6 C. Married taxpayers, who file a joint federal income tax 6 7 return and who elect to file separate returns or who elect 6 8 separate filing on a combined return for state income tax 9 purposes, shall allocate between the spouses the amount of 6 10 benefits subtracted under paragraphs "a" and "b" from net 6 11 income in the ratio of the social security benefits received 6 12 by each spouse to the total of these benefits received by both 6 13 spouses. 6 14 d. For tax years beginning on or after January 1, 2014. 6 15 subtract, to the extent included, the amount of Social 6 16 security benefits taxable under section 86 of the Internal 6 17 Revenue Code. 6 18 Sec. 5. EFFECTIVE AND APPLICABILITY DATE PROVISIONS. 6 19 1. The section of this Act enacting section 422.5, 6 20 subsection 2A, takes effect January 1, 2007, and applies to 6 21 tax years beginning on or after January 1, 2007, but before 6 22 January 1, 2009. 6 23 2. The section of this Act enacting section 422.5, 6 24 subsection 17, takes effect January 1, 2009, for tax years 6 25 beginning on or after that date. 6 6 Separate of the House 7 7 7 8 CHRISTOPHER C. RANTS 7 9 Speaker of the House 7 8 CHRISTOPHER C. RANTS 8 Speaker of the House 7 9 CHRISTOPHER C. RANTS 9 Speaker of the House 9 is known as Senate File 2408, Eighty=first General Assembly. 7 10 Speaker of the Senate 7 11 President of the Senate 8 12 Preserved the Sen
5 30 subtract, to the extent included, sixty=seven percent of 5 31 taxable social security benefits remaining after the 5 32 subtraction in paragraph "a". 5 34 subtract, to the extent included, seventy=seven percent of 5 35 taxable social security benefits remaining after the 6 1 subtraction in paragraph "a". 6 2 (7) For tax years beginning in the 2013 calendar year. 6 3 subtract, to the extent included, eighty=nine percent of 6 4 taxable social security benefits remaining after the 6 5 subtract, to the extent included, eighty=nine percent of 6 4 taxable social security benefits remaining after the 6 5 subtract, to the extent included, eighty=nine percent of 6 4 taxable social security benefits remaining after the 6 5 subtraction in paragraph "a". 6 6 C. Married taxapayers, who file a joint federal income tax 6 7 return and who elect to file separate returns or who elect 6 8 separate filing on a combined return for state income tax 6 9 purposes, shall allocate between the spouses the amount of 6 10 benefits subtracted under paragraphs "a" and "b" from net 6 11 income in the ratio of the social security benefits received 6 12 by each spouse to the total of these benefits received by both 6 13 spouses. 6 14
5 31 taxable social security benefits remaining after the 5 32 subtraction in paragraph "a". 5 33 (6) For tax years beginning in the 2012 calendar year. 5 34 subtract, to the extent included. seventy-seven percent of 6 1 subtraction in paragraph "a". 6 1 subtraction in paragraph "a". 6 2 (7) For tax years beginning in the 2013 calendar year. 6 3 subtract, to the extent included eighty-enine percent of 6 4 taxable social security benefits remaining after the 6 5 subtraction in paragraph "a". 6 6 C. Married taxpayers, who file a joint federal income tax 6 7 return and who elect to file separate returns or who elect 6 8 separate filing on a combined return for state income tax 6 9 purposes, shall allocate between the spouses the amount of 6 10 benefits subtracted under paragraphs "a" and "b" from net 6 11 income in the ratio of the social security benefits received 6 12 by each spouse to the total of these benefits received by both 6 13 spouses. 6 4 d. For tax years beginning on or after January 1, 2014. 6 15 subtract, to the extent included, the amount of social 6 16 security benefits taxable under section 36 of the Internal 6 17 Revenue Code. 8 Sec. 5. EffECTIVE AND APPLICABILITY DATE PROVISIONS. 8 10 1. The section of this Act enacting section 422.5, 8 20 subsection 2A, takes effect January 1, 2007, but before 8 22 January 1, 2009, 8 23 2. The section of this Act enacting section 422.5, 8 24 subsection 2B, takes effect January 1, 2007, for tax years 8 beginning on or after that date. 8 24 subsection 1B, takes effect January 1, 2007, for tax years 8 beginning on or after that date. 9 4. The section of this Act amending section 422.5, 9 subsection 1B, takes effect January 1, 2007, for tax years 9 beginning on or after that date. 9 4. The section of this Act amending section 422.7, 9 5 CHRISTOPHER C. RANTS 9 Speaker of the House 9 7 7 1 For the section of this Act amending section 422.7, 9 8 CHRISTOPHER C. RANTS 9 Speaker of the House 9 12 FEFREY M. LAMBERTI 1 President of the Senate and 1 12 FEFREY M. LAMBERTI 1
5 34 subtract, to the extent included. seventy-seven percent of 5 35 taxable social security benefits remaining after the 6 1 subtraction in paragraph "a". 6 2 (7) For tax years beginning in the 2013 calendar year, 6 3 subtract, to the extent included, eighty-enine percent of 6 4 taxable social security benefits remaining after the 6 5 subtraction in paragraph "a". 6 6 C. Married taxpayers, who file a joint federal income tax 6 7 return and who elect to file separate returns or who elect 6 8 separate filing on a combined return for state income tax 6 9 purposes, shall allocate between the spouses the amount of 6 10 benefits subtracted under paragraphs "a" and "b" from net 6 11 income in the ratio of the social security benefits received 6 12 by each spouse to the total of these benefits received by both 6 13 spouses. 7 4 For tax years beginning on or after January 1, 2014, 8 15 subtract, to the extent included, the amount of social 8 16 security benefits taxable under section 36 of the Internal 8 17 Revenue Code. 8 18 Sec. 5. EffECTIVE AND APPLICABILITY DATE PROVISIONS. 9 1. The section of this Act enacting section 422.5, 9 20 subsection 2A, takes effect January 1, 2007, but before 9 22 January 1, 2009, 9 23 2. The section of this Act enacting section 422.5, 9 24 subsection 2B, takes effect January 1, 2007, for tax years 9 beginning on or after that date. 9 24 subsection 7, takes effect January 1, 2007, for tax years 9 beginning on or after that date. 9 4. The section of this Act amending section 422.5, 9 3 3 5 6 6 7 7 7 1 President of the Senate 9 1
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6 1 subtraction in paragraph "a". 6 2 (7) For tax years beginning in the 2013 calendar year. 6 3 subtract, to the extent included eighty=nine percent of 6 4 taxable social security benefits remaining after the 6 5 subtract, to the extent included. 6 6 c. Married taxpayers, who file a joint federal income tax 6 7 return and who elect to file separate returns or who elect 6 8 separate filing on a combined return for state income tax 6 9 purposes, shall allocate between the spouses the amount of 6 10 benefits subtracted under paragraphs "a" and "b" from net 6 11 income in the ratio of the social security benefits received 6 12 by each spouse to the total of these benefits received by both 6 13 spouses. 6 14 d. For tax years beginning on or after January 1, 2014. 6 15 subtract, to the extent included, the amount of social 6 16 security benefits taxable under section 86 of the Internal 6 17 Revenue Code. 6 18 Sec. 5. EFFECTIVE AND APPLICABILITY DATE PROVISIONS. 7 10 1 The section of this Act enacting section 422.5, 8 20 subsection 2A, takes effect January 1, 2007, and applies to 8 21 tax years beginning on or after January 1, 2007, but before 8 22 January 1, 2009. 8 2 2 The section of this Act enacting section 422.5, 8 24 subsection 2B, takes effect January 1, 2007, for tax years 8 beginning on or after that date. 8 2 4 The section of this Act amending section 422.5, 8 beginning on or after that date. 9 4 The section of this Act amending section 422.7, 9 30 subsection 13, takes effect January 1, 2007, for tax years 9 beginning on or after that date. 9 4 The section of this Act amending section 422.7, 9 30 subsection 13, takes effect January 1, 2007, for tax years 9 beginning on or after that date. 9 1 President of the Senate 9 1 President of the Senate 9 2 A. The section of this Act amending section 422.7, 9 30 subsection 13, takes effect January 1, 2007, for tax years 9 beginning on or after that date. 9 1 President of the Senate 9 1 President of the Senate and 9 1 President of the Senate and 9 1 President of the S
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6 2 (7) For tax years beginning in the 2013 calendar year. 6 3 subtract. to the extent included. eighty=nine percent of 6 4 taxable social security benefits remaining after the 6 5 subtraction in paragraph "a". 6 6 c. Married taxpayers, who file a joint federal income tax 6 7 return and who elect to file separate returns or who elect 6 8 separate filing on a combined return for state income tax 6 9 purposes, shall allocate between the spouses the amount of 1 0 benefits subtracted under paragraphs "a" and "b" from net 6 11 income in the ratio of the social security benefits received 6 12 by each spouse to the total of these benefits received by both 6 13 spouses. 6 14 d. For tax years beginning on or after January 1, 2014. 6 15 subtract, to the extent included, the amount of social 6 16 security benefits taxable under section 86 of the Internal 6 17 Revenue Code. 6 18 Sec. 5. EFFECTIVE AND APPLICABILITY DATE PROVISIONS. 7 19 1. The section of this Act enacting section 422.5, 8 20 subsection 2A, takes effect January 1, 2007, and applies to 8 21 tax years beginning on or after January 1, 2007, but before 8 22 January 1, 2009. 8 23 2. The section of this Act enacting section 422.5, 8 24 subsection 2B, takes effect January 1, 2009, for tax years 8 beginning on or after that date. 8 26 3 3 The section of this Act amending section 422.5, 8 28 beginning on or after that date. 9 4. The section of this Act amending section 422.7, 8 30 subsection 13, takes effect January 1, 2007, for tax years 9 beginning on or after that date. 9 4. The section of this Act amending section 422.7, 9 30 subsection 13, takes effect January 1, 2007, for tax years 9 beginning on or after that date. 9 4. The section of this Act amending section 422.7, 9 30 subsection 13, takes effect January 1, 2007, for tax years 9 beginning on or after that date. 9 4. The section of this Act amending section 422.7, 9 5 6 7 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9
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6 7 return and who elect to file separate returns or who elect 8 separate filing on a combined return for state income tax 9 purposes, shall allocate between the spouses the amount of 10 benefits subtracted <u>under paragraphs</u> "a" and "b" from net 11 income in the ratio of the social security benefits received 12 by each spouse to the total of these benefits received by both 13 spouses. 6 14 d. For tax years beginning on or after January 1, 2014. 6 15 subtract, to the extent included, the amount of social 6 16 security benefits taxable under section 86 of the Internal 6 17 Revenue Code. 6 18 Sec. 5. EFFECTIVE AND APPLICABILITY DATE PROVISIONS. 6 19 1. The section of this Act enacting section 422.5, 6 20 subsection 2A, takes effect January 1, 2007, and applies to 6 21 tax years beginning on or after January 1, 2007, but before 6 22 January 1, 2009. 6 23 2. The section of this Act enacting section 422.5, 6 24 subsection 2B, takes effect January 1, 2009, for tax years 6 25 beginning on or after that date. 6 26 3. The section of this Act amending section 422.5, 6 27 subsection 7, takes effect January 1, 2007, for tax years 6 28 beginning on or after that date. 6 29 4. The section of this Act amending section 422.7, 6 30 subsection 13, takes effect January 1, 2007, for tax years 6 31 beginning on or after that date. 7 1 President of the Senate 7 2 CHRISTOPHER C. RANTS 7 6 CHRISTOPHER C. RANTS 7 7 8 I hereby certify that this bill originated in the Senate and 7 9 is known as Senate File 2408, Eighty=first General Assembly. 7 10 7 11 7 12 7 13 7 14 8 I hereby certify that this bill originated in the Senate and 9 is known as Senate File 2408, Eighty=first General Assembly. 7 10 7 11 7 12 7 13 8 I hereby certify that this bill originated in the Senate and 9 is known as Senate File 2408, Eighty=first General Assembly. 8 I hereby certify that this bill originated in the Senate and 9 is known as Senate File 2408, Eighty=first General Assembly. 8 I hereby certify that this bill originated in the Senate and 9 is known as Sena
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7 20 Governor